

Financial Summary and Schedules

The following schedules summarize key information in the City's budget, specifically revenues, expenditures, and positions for all departments and funds, and reflects the funding sources and spending areas of the Capital Improvements Program. In addition, these schedules provide the City's Total Combined Budget, summarizing all of this information.

Note: At the time of publication, audited financial statements for Fiscal Year 2007 and Fiscal Year 2008 were not available. Therefore, the Fiscal Year 2007 and Fiscal Year 2008 columns in the budget schedules reflect the Annual Fiscal Year 2007 and 2008 Budget amounts.



Schedule I

Summary of City Funds

This schedule summarizes all City funds by fund type for three fiscal years, first by operating funds and then capital funds, specifically as follows:

- General Fund
- Debt Service and Tax Funds
- Special Revenue Funds
- Enterprise Funds
- Internal Service Funds
- Capital Improvements Program Funds

General Fund revenues and expenditures are listed by department. Total General Fund revenues must match General Fund expenditures. Internal Service Funds, Other Service Funds, and Interfund Transactions are subtracted from the Gross Total Operating Expenditures to arrive at the Net Total Combined Budget.

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Schedule II

Summary of Positions by Department

This schedule summarizes all positions, by department, by fund type as follows:

- General Fund
- Special Revenue Fund
- Enterprise Funds
- Internal Service Funds
- Other Funds

Schedule III

Analysis of Revenue and Debt Obligations by Fund

This schedule summarizes the City's revenue sources by fund type and by revenue source for three fiscal years by operating funds as follows:

- General Fund
- Debt Service and Tax Funds
- Special Revenue Funds
- Enterprise Funds

This schedule also shows the Total Combined and Net Total Combined Budgets.

Schedule IV

Summary of Revenues by Category by Fund

This schedule provides an overview of the entire City budget and displays all budgeted revenues by revenue category. The information in this schedule summarizes the revenue detail for each department found in Schedules II-V.

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Schedule V

Summary of Revenues, Expenditures, and Fund Balances

This schedule displays fund balances, reserves, and total revenues, reflecting total available resources by fund, grouped by fund type. In addition, this schedule shows operating and capital expenses and total budgeted expenditures, as well as the projected expenditures of prior year funds, and resulting reserves and fund balances projected for fiscal year-end. This schedule includes the budgeted expenditures of the Capital Improvements Program, total revenues and expenditures, and the gross total combined budget. In addition, reserves and fund balances are summarized for the entire City budget.



Schedule VI

Summary of Expenditures by Category by Fund

This schedule provides an overview of the entire City budget and displays all budgeted funds by fund type, showing the allocation of each fund's budgeted expenditures by major expenditure category, specifically Salaries and Wages, Fringe Benefits, Supplies and Services, Data Processing, Energy and Utilities, and Equipment Outlay.

Schedule VII

Maintenance Assessment Districts

This schedule provides a summary of the expenditures for the Maintenance Assessment Districts.

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NOTE: AT THE TIME OF PUBLICATION, AUDITED FINANCIAL STATEMENTS FOR FISCAL YEAR 2007 AND 2008 WERE NOT AVAILABLE. THEREFORE, THE FISCAL YEAR 2007 AND 2008 COLUMNS IN THE BUDGET SCHEDULES REFLECT THE ANNUAL FISCAL YEAR 2007 AND FISCAL YEAR 2008 BUDGETED AMOUNTS.

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SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 PROPOSED BUDGET
GENERAL FUND REVENUE			
Property Tax	\$ 344,196,284	\$ 385,688,853	\$ 411,468,401
Sales Tax	234,876,334	239,485,958	223,636,666
Safety Sales Tax	8,193,840	8,401,528	8,114,255
Transient Occupancy Tax	72,862,596	85,184,936	92,019,530
Property Transfer Tax	14,872,876	7,570,860	8,901,320
Interest Earnings	1,000,000	7,777,122	12,640,554
Franchises	64,783,012	69,431,697	69,482,159
Motor Vehicle License Fees	9,255,341	7,938,333	7,219,695
Refuse Collector Business Tax	1,700,000	2,000,000	1,800,000
Transfers from Other Funds	31,855,112	58,929,619	69,893,376
Administration ^{(1),(2)}	\$ 41,516	\$ -	\$ 100,574
Business Office ⁽²⁾	-	25,000	-
City Attorney	8,014,550	6,163,262	5,001,558
City Comptroller ⁽³⁾	3,022,039	2,750,837	3,695,837
City Clerk	42,625	54,625	29,477
City Planning and Community Investment ⁽¹⁾	3,035,606	3,719,778	4,389,883
City Treasurer ⁽¹⁾	17,915,000	30,584,549	29,048,691
Community and Legislative Services ⁽¹⁾	1,030,488	258,900	266,900
Community and Economic Development ⁽¹⁾	3,376,741	-	-
Customer Services ⁽¹⁾	212,037	676,814	704,021
Debt Management ⁽¹⁾	-	1,526,389	1,243,485
Development Services ⁽¹⁾	-	1,321,088	932,879
Engineering and Capital Projects ⁽⁴⁾	27,570,973	26,999,153	63,064,976
Environmental Services	354,079	513,582	1,563,153
Equal Opportunity Contracting ⁽¹⁾	1,693,235	-	-
Family Justice Center	-	-	59,753
Financial Management ⁽¹⁾	998,524	116,658	652,784
Fire-Rescue	14,742,682	9,114,413	9,574,413
General Services ⁽¹⁾	67,506,615	42,532,708	41,424,657
Labor Relations ⁽¹⁾	3,530,090	-	-
Library	1,834,801	1,694,422	1,745,548
Neighborhood Code Compliance ⁽¹⁾	1,621,088	-	-
Office of the Chief Financial Officer ⁽¹⁾	-	350,000	350,000
Office of the Chief Operating Officer ⁽¹⁾	80,000	-	-
Office of Ethics and Integrity ⁽¹⁾	484,101	859,466	824,101
Office of Homeland Security	886,666	983,992	765,895
Park and Recreation	18,762,167	20,953,228	24,575,401
Personnel ⁽¹⁾	641,776	-	-
Police ⁽¹⁾	24,645,141	41,642,463	42,482,907
Public Safety (Emergency Medical Services) ⁽¹⁾	131,109	221,742	236,775
Purchasing ⁽¹⁾	854,865	-	-
Purchasing and Contracting ⁽¹⁾	781,074	1,376,981	865,121
Real Estate Assets	32,469,606	39,194,996	43,604,594
Special Events	856,525	287,000	-
Stormwater Pollution Prevention ^{(1),(5)}	471,984	-	6,260,091
TOTAL GENERAL FUND REVENUE	\$ 1,021,203,098	\$ 1,106,330,952	\$ 1,188,639,430

⁽¹⁾ Department was restructured in FY 2007 and/or FY 2008.

⁽²⁾ Reflects FY 2009 restructuring of Business Office (formerly titled Business and Support Services) into the Business Office, Administration (formerly titled Business and Grant Administration), and the newly budgeted Community Services Department.

⁽³⁾ Reflects FY 2009 restructuring of City Auditor and Comptroller into the City Comptroller and Office of the City Auditor departments.

⁽⁴⁾ Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

⁽⁵⁾ Beginning FY 2009 Stormwater will be budgeted as a stand-alone department.

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SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 PROPOSED BUDGET
GENERAL FUND EXPENDITURES			
Administration ^{(1),(2)}	\$ 946,237	\$ -	\$ 1,928,090
Business Office ^{(1),(2)}	1,068,414	2,383,091	2,355,000
City Attorney	36,205,158	36,911,174	36,495,776
City Comptroller ⁽³⁾	13,259,804	11,511,090	11,954,735
City Clerk	4,124,544	4,408,261	4,423,653
City Council District 1	990,000	990,000	990,000
City Council District 2	990,000	990,000	990,000
City Council District 3	990,000	990,000	990,000
City Council District 4	990,000	990,000	990,000
City Council District 5	990,000	990,000	990,000
City Council District 6	990,000	990,000	990,000
City Council District 7	990,000	990,000	990,000
City Council District 8	990,000	990,000	990,000
City Planning and Community Investment ⁽¹⁾	6,846,724	16,716,335	17,674,349
City Planning and Development ^{(1),(4)}	-	698,999	536,229
City Treasurer ⁽¹⁾	11,864,766	14,441,916	14,938,732
Citywide Program Expenditures	46,383,612	47,811,862	71,184,523
Community and Economic Development ⁽¹⁾	10,948,786	-	-
Community and Legislative Services ⁽¹⁾	3,804,389	4,380,533	4,200,062
Community Services ⁽²⁾	-	-	349,811
Council Administration ⁽¹⁾	2,828,833	1,849,471	2,114,520
Customer Services ⁽¹⁾	2,060,780	2,523,132	2,332,992
Debt Management ⁽¹⁾	-	2,730,401	2,762,197
Development Services ⁽¹⁾	-	6,703,916	6,665,089
Engineering and Capital Projects ⁽⁵⁾	35,241,744	35,424,428	65,252,499
Environmental Services	38,222,681	40,793,354	40,192,223
Equal Opportunity Contracting ⁽¹⁾	2,429,846	-	-
Ethics Commission	1,008,385	1,021,106	1,009,463
Family Justice Center	670,728	537,358	644,568
Financial Management ⁽¹⁾	4,253,930	4,117,777	4,281,744
Fire-Rescue	169,509,660	179,943,098	188,252,919
General Services ⁽¹⁾	76,266,775	108,049,461	69,446,036
Labor Relations ⁽¹⁾	4,519,030	809,621	968,209
Library	38,743,686	37,630,664	35,315,605
Mayor ⁽¹⁾	228,658	627,891	779,804
Neighborhood Code Compliance ⁽¹⁾	6,708,037	-	-
Office of the Chief Financial Officer	-	1,067,349	1,027,884
Office of the CIO ⁽¹⁾	12,594,392	29,063,056	24,963,599
Office of the City Auditor ⁽³⁾	-	-	1,670,890
Office of the Chief Operating Officer ⁽¹⁾	2,982,629	-	-
Office of Ethics and Integrity ⁽¹⁾	1,194,683	2,400,537	2,108,323
Office of Homeland Security	1,562,766	1,781,242	1,607,367
Office of the IBA ⁽¹⁾	-	1,316,334	1,413,410
Park and Recreation	84,140,359	87,520,141	86,232,854
Personnel	6,991,385	6,620,002	6,335,635
Police ⁽¹⁾	360,134,725	392,336,695	409,199,362
Public Safety (Emergency Medical Services) ⁽¹⁾	2,227,970	3,053,186	2,438,698
Public Works ⁽¹⁾	190,520	854,530	325,586
Purchasing ⁽¹⁾	1,981,509	-	-
Purchasing and Contracting ⁽¹⁾	1,645,662	5,613,499	4,446,781
Real Estate Assets	4,786,795	4,261,462	4,071,062
Special Events	1,142,888	497,980	-
Stormwater Pollution Prevention ^{(1),(6)}	13,561,608	-	48,819,151
TOTAL GENERAL FUND EXPENDITURES	\$ 1,021,203,098	\$ 1,106,330,952	\$ 1,188,639,430

⁽¹⁾ Department was restructured in FY 2007 and/or FY 2008.

⁽²⁾ Reflects FY 2009 restructuring of Business Office (formerly titled Business and Support Services) into the Business Office, Administration (formerly titled Business and Grant Administration), and the newly budgeted Community Services Department.

⁽³⁾ Reflects FY 2009 restructuring of City Auditor and Comptroller into the City Comptroller and Office of the City Auditor departments.

⁽⁴⁾ Retitled Land Use and Economic Development to City Planning and Development in FY 2009

⁽⁵⁾ Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

⁽⁶⁾ Beginning FY 2009 Stormwater will be budgeted as a stand-alone department.

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	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 PROPOSED BUDGET
DEBT SERVICE AND TAX FUNDS			
Bond Interest and Redemption	\$ 2,329,935	\$ 2,328,947	\$ 2,332,272
Tax Anticipation Notes	2,130,000	5,109,000	5,098,080
Zoological Exhibits	7,676,765	8,946,525	8,946,525
TOTAL DEBT SERVICE AND TAX FUND EXPENDITURES	\$ 12,136,700	\$ 16,384,472	\$ 16,376,877
SPECIAL REVENUE FUNDS OPERATING EXPENDITURES			
AB 2928 - Transportation Relief	\$ 5,000,000	\$ -	\$ 12,676,642
City Redevelopment Administration	3,192,002	3,661,696	3,351,932
Community Development Block Grant ⁽¹⁾	1,472,076	202,856	-
Concourse and Parking Garages ^{(2),(3),(4)}	2,817,033	2,826,170	2,378,438
Convention Center Complex	14,148,903	14,295,070	20,718,894
Energy Conservation Program	2,010,985	2,244,984	1,795,582
Environmental Growth - 1/3	3,953,319	5,068,068	5,289,127
Environmental Growth - 2/3	7,815,000	9,333,907	9,331,482
Facilities Financing	2,574,898	2,687,127	2,693,862
Fire/Emergency Medical Services Transport Program	8,400,188	6,667,968	6,980,036
Fire and Lifeguard Facilities	1,703,135	1,667,420	1,657,420
Gas Tax	24,117,687	24,358,245	24,403,398
Library Grant Funds ⁽⁵⁾	681,048	731,373	-
Los Peñasquitos Canyon Preserve	213,866	226,695	227,382
New Convention Facility	4,339,198	4,339,198	4,339,198
Office of the CIO	9,903,308	15,137,320	12,111,532
PETCO Park	21,195,335	17,454,161	17,668,954
Police Decentralization	9,110,663	9,096,768	6,974,250
Public Art	30,000	30,000	30,000
QUALCOMM Stadium	15,243,008	17,741,579	17,993,462
Seized and Forfeited Assets	3,088,282	1,521,105	1,468,706
Solid Waste Local Enforcement Agency	900,574	931,929	935,967
Special Districts Administration ⁽³⁾	874,126	-	-
Special Promotional Programs	71,092,554	77,553,848	87,860,147
Storm Drain	6,046,746	6,046,746	6,046,746
TransNet	15,967,771	16,255,048	10,458,978
Trolley Extension Reserve	4,113,932	4,110,150	4,108,096
Undergrounding Utility Program	1,536,964	1,540,602	1,147,345
Unlicensed Driver Vehicle Impound	1,387,904	1,327,904	1,200,000
TOTAL SPECIAL REVENUE FUND OPERATING EXPENDITURES	\$ 242,930,505	\$ 247,057,937	\$ 263,847,576

⁽¹⁾ Community Development Block Grant (CDBG) was incorporated into the City Planning and Community Investment Department in FY 2009.

⁽²⁾ Excludes operating reserve for FY 2009.

⁽³⁾ Department was restructured in FY 2007 and/or FY 2008.

⁽⁴⁾ Retitled from Municipal Parking Garages to Concourse and Parking Garages.

⁽⁵⁾ Reflects a reduction in grant funds from the State.

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	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 PROPOSED BUDGET
ENTERPRISE FUNDS OPERATING EXPENDITURES			
Airports	\$ 3,140,032	\$ 2,864,304	\$ 3,193,742
Development Services	61,329,364	53,047,886	48,563,514
Golf Course	11,690,024	12,846,992	13,665,931
Recycling	24,452,777	24,005,762	22,956,022
Refuse Disposal	36,466,880	33,832,489	33,671,414
Sewer ⁽¹⁾	374,430,740	369,767,582	613,776,872
Water ⁽¹⁾	328,302,823	360,379,277	336,711,702
TOTAL ENTERPRISE FUND OPERATING EXPENDITURES	\$ 839,812,640	\$ 856,744,292	\$ 1,072,539,197
INTERNAL SERVICE FUNDS OPERATING EXPENDITURES			
Central Stores	\$ 18,697,055	\$ 23,829,301	\$ 23,789,735
Balboa Park/Mission Bay Improvements	6,948,990	6,949,448	6,955,219
Engineering and Capital Projects - Water/Wastewater ⁽²⁾	25,429,887	25,487,865	-
Enterprise Resource Planning (ERP) ⁽³⁾	-	4,342,500	4,064,106
Fleet Services ⁽⁴⁾	41,264,881	81,372,661	87,504,705
Publishing Services	4,355,101	4,193,823	4,559,008
Risk Management ⁽⁵⁾	9,968,285	9,073,934	8,981,965
TOTAL INTERNAL SERVICE FUND OPERATING EXPENDITURE:	\$ 106,664,199	\$ 155,249,532	\$ 135,854,738
OTHER SERVICE FUNDS OPERATING EXPENDITURES			
City Employees' Retirement System	\$ 39,470,593	\$ 42,200,211	\$ 43,106,166
Open Space Park Facilities	438,300	437,025	434,600
TOTAL OTHER SERVICE FUNDS OPERATING EXPENDITURES	\$ 39,908,893	\$ 42,637,236	\$ 43,540,766
GROSS TOTAL OPERATING EXPENDITURES	\$ 2,262,656,035	\$ 2,424,404,421	\$ 2,720,798,584
Less: Internal Service Funds	\$ (106,664,199)	\$ (155,249,532)	\$ (135,854,738)
Less: Other Service Funds	(39,908,893)	(42,637,236)	(43,540,766)
NET TOTAL OPERATING EXPENDITURES	\$ 2,116,082,943	\$ 2,226,517,653	\$ 2,541,403,080

⁽¹⁾ Excludes operating reserve for FY 2009.

⁽²⁾ Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

⁽³⁾ Reflects the implementation of the Enterprise Resource Planning (ERP) Core System project which will replace the major software systems currently in use by the City.

⁽⁴⁾ Retitled from Equipment Division to Fleet Services.

⁽⁵⁾ Department was restructured in FY 2007 and/or FY 2008.

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SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 PROPOSED BUDGET
CAPITAL IMPROVEMENTS PROGRAM FUNDS			
Airports Fund	\$ 1,000,000	\$ 1,800,000	\$ 2,400,000
Capital Outlay - Sales Tax and Other	125,000	15,425,000	16,800,000
City General Fund	446,955	-	446,955
Community Development Block Grant Funds	1,491,326	3,997,624	847,095
Congestion Mitigation and Air Quality (CMAQ)	3,400,000	-	-
Developer	11,743,000	1,056,888	153,000
Development Impact Fees	446,500	-	1,285,000
DIF - Planned Urbanizing Communities	-	-	3,500
Environmental Growth Funds	2,700,000	-	542,594
Environmental Services	6,457,000	4,457,000	6,042,122
Facilities Benefit Assessment	53,303,683	69,870,711	58,425,854
Federal Grants	-	941,610	5,894,000
General Services Bonds	-	24,700,000	-
General Services/Equipment	-	916,000	-
Golf Course Enterprise Fund	-	2,600,000	150,000
Highway Bridge Replacement/Repair Fund	23,788,434	400,000	446,000
Lease Revenue Bonds	29,303,092	-	77,500,000
Other Funding	5,876,535	26,130,316	27,100,016
Park Development Fees	-	-	66,713
Park Service District Fees	-	-	-
Private Contributions	-	-	1,000,000
QUALCOMM Stadium	750,000	750,000	750,000
Redevelopment	-	-	-
San Diego Association of Governments (SANDAG)	-	-	-
Sewer Revenue - Expansion	4,680,254	19,729,907	13,135,119
Sewer Revenue - Replacement	34,840,630	80,949,049	90,943,953
Sludge Mitigation Fund	-	-	-
State Grants	480,000	255,535	16,265,941
Transient Occupancy Tax	-	-	-
TransNet	19,694,768	20,237,952	17,134,022
TransNet Commercial Paper	6,665,000	13,238,147	12,638,973
TransNet Other	973,554	-	320,000
Undergrounding Utility District	55,000,000	58,605,247	60,000,000
Water Revenue - Expansion	10,175,797	32,798,639	40,820,680
Water Revenue - Replacement	20,329,965	112,776,613	122,848,397
TOTAL CAPITAL IMPROVEMENTS PROGRAM	\$ 293,671,493	\$ 491,636,238	\$ 573,959,934
TOTAL COMBINED BUDGET EXPENDITURES	\$ 2,409,754,436	\$ 2,718,153,891	\$ 3,115,363,014
Less: Interfund Transactions	\$ (147,188,995)	(\$212,485,553)	(\$269,114,365)
NET TOTAL COMBINED BUDGET	\$ 2,262,565,441	\$ 2,505,668,338	\$ 2,846,248,649

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SCHEDULE II SUMMARY OF POSITIONS BY DEPARTMENT

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 PROPOSED BUDGET
GENERAL FUND			
Administration ^{(1),(2)}	9.25	19.25	17.75
Business Office ^{(1),(2)}	8.00	-	11.25
City Attorney	335.22	338.22	339.22
City Comptroller ⁽³⁾	107.00	99.00	103.00
City Clerk	45.00	45.00	45.00
City Council District 1	10.00	10.00	10.00
City Council District 2	11.00	11.00	11.00
City Council District 3	10.00	10.00	10.00
City Council District 4	10.00	10.00	10.00
City Council District 5	9.00	9.00	9.00
City Council District 6	10.00	10.00	10.00
City Council District 7	10.00	10.00	10.00
City Council District 8	10.00	10.00	10.00
City Planning and Community Investment ^{(1),(5)}	60.25	93.45	84.45
City Planning and Development ^{(1),(4)}	-	4.00	3.00
City Treasurer ⁽¹⁾	102.95	124.00	126.00
Community and Economic Development ⁽¹⁾	48.40	-	-
Community Services ⁽²⁾	-	-	2.00
Community and Legislative Services ⁽¹⁾	23.00	29.00	28.00
Council Administration	19.00	12.50	13.50
Customer Services ⁽¹⁾	19.00	20.00	23.00
Debt Management ⁽¹⁾	-	22.00	22.00
Development Services ⁽¹⁾	-	68.00	67.00
Engineering and Capital Projects ⁽⁵⁾	293.22	286.47	520.50
Environmental Services	134.75	156.21	156.76
Equal Opportunity Contracting ⁽¹⁾	25.00	-	-
Ethics Commission	8.00	8.00	8.00
Family Justice Center	5.00	5.00	6.00
Financial Management ⁽¹⁾	34.00	30.00	31.00
Fire-Rescue	1,191.26	1,175.50	1,190.83
General Services ⁽¹⁾	557.74	462.58	385.92
Labor Relations ⁽¹⁾	37.50	6.00	7.00
Library	417.36	379.76	358.71
Mayor ⁽¹⁾	2.00	4.00	4.00
Neighborhood Code Compliance ⁽¹⁾	73.00	-	-
Office of the City Auditor ⁽³⁾	-	-	11.00
Office of the Chief Financial Officer	-	4.00	4.00
Office of the Chief Operating Officer ⁽¹⁾	17.50	-	-
Office of Ethics and Integrity ⁽¹⁾	7.00	14.00	13.00
Office of Homeland Security	11.40	11.35	11.35
Office of the IBA ⁽¹⁾	-	9.00	10.00
Park and Recreation	851.10	769.94	737.17
Personnel	65.38	60.20	58.00
Police ⁽¹⁾	2,818.00	2,818.50	2,783.00
Public Safety (Emergency Medical Services) ⁽¹⁾	2.00	7.00	5.50
Public Works ⁽¹⁾	1.00	4.50	1.50
Purchasing ⁽¹⁾	22.00	-	-
Purchasing and Contracting ⁽¹⁾	16.00	52.00	43.00
Real Estate Assets	39.00	36.50	34.50
Special Projects ⁽⁶⁾	6.00	3.00	-
Stormwater Pollution Prevention ^{(1),(7)}	25.34	-	131.00
TOTAL GENERAL FUND	7,517.62	7,257.93	7,476.91

⁽¹⁾ Department was restructured in FY 2007 and/or FY 2008.

⁽²⁾ Reflects FY 2009 restructuring of Business Office (formerly titled Business and Support Services) into the Business Office, Administration (formerly titled Business and Grant Administration), and the newly budgeted Community Services Department.

⁽³⁾ Reflects FY 2009 restructuring of City Auditor and Comptroller into the City Comptroller and Office of the City Auditor departments.

⁽⁴⁾ Retitled Land Use and Economic Development to City Planning and Development in FY 2009.

⁽⁵⁾ Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

⁽⁶⁾ Special Projects Department was transferred to Special Promotional Programs.

⁽⁷⁾ Beginning FY 2009 Stormwater will be budgeted as a stand-alone department.

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SCHEDULE II SUMMARY OF POSITIONS BY DEPARTMENT

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 PROPOSED BUDGET
SPECIAL REVENUE FUNDS			
City Redevelopment Administration ⁽¹⁾	27.80	28.00	28.00
Community Development Block Grant ⁽²⁾	13.50	-	-
Concourse and Parking Garages ⁽³⁾	3.50	3.00	3.00
Energy Conservation Program	10.00	10.00	8.85
Facilities Financing	17.00	16.00	16.00
Fire/Emergency Medical Service Transport Program	87.90	48.40	48.40
Office of the CIO	77.38	88.38	79.38
Library Grant Funds ⁽⁴⁾	8.60	8.60	-
Los Peñasquitos Canyon Preserve	2.00	2.00	2.00
PETCO Park	1.00	0.50	0.50
QUALCOMM Stadium	21.75	22.75	22.75
Solid Waste Local Enforcement Agency	6.00	6.00	6.00
Special Districts Administration ⁽¹⁾	6.05	-	-
Special Promotional Programs	7.00	7.00	10.00
Undergrounding Utilities District	12.30	10.80	6.50
TOTAL SPECIAL REVENUE FUNDS	301.78	251.43	231.38
ENTERPRISE FUNDS			
Airports	19.50	19.50	19.00
Development Services ⁽¹⁾	576.00	469.00	453.00
Golf Course	96.00	95.75	95.75
Recycling	146.20	137.37	144.52
Refuse Disposal	206.13	155.50	153.95
Sewer	1,051.74	916.44	840.50
Water	914.06	850.90	778.50
TOTAL ENTERPRISE FUNDS	3,009.63	2,644.46	2,485.22
INTERNAL SERVICE FUNDS			
Central Stores	22.00	22.00	22.00
Engineering and Capital Projects - Water/Wastewater ⁽⁵⁾	205.48	165.73	-
Fleet Services ⁽⁶⁾	179.50	249.00	248.50
Publishing Services	35.00	25.00	25.00
Risk Management ⁽¹⁾	58.25	84.25	82.75
TOTAL INTERNAL SERVICE FUNDS	500.23	545.98	378.25
OTHER FUNDS			
City Employees' Retirement System	62.00	64.00	64.00
TOTAL OTHER FUNDS	62.00	64.00	64.00
TOTAL BUDGETED POSITIONS ⁽⁷⁾	11,391.26	10,763.80	10,635.76

⁽¹⁾ Department was restructured in FY 2007 and/or FY 2008.

⁽²⁾ Community Development Block Grant (CDBG) was incorporated into the City Planning and Community Investment Department in FY 2009.

⁽³⁾ Retitled from Municipal Parking Garages to Concourse and Parking Garages.

⁽⁴⁾ Reflects a reduction in grant funds from the State.

⁽⁵⁾ Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

⁽⁶⁾ Retitled from Equipment Division to Fleet Services.

⁽⁷⁾ Total number of budgeted positions excludes positions from Maintenance Assessment Districts (MADs). The MADs include 23.75 positions in Fiscal Year 2009. Refer to Schedule VII for details on MADs budgets.

Financial Summary and Schedules

CITY EMPLOYEES PER 1,000 POPULATION

FISCAL YEAR	NUMBER OF BUDGETED EMPLOYEES ⁽¹⁾		CITY POPULATION	EMPLOYEES PER 1,000 POPULATION ⁽¹⁾	
	General Fund	Total City		General Fund	Total City
1970	4,570	5,407	697,027 ⁽²⁾	6.56	7.76
1980	5,246	6,187	875,538 ⁽²⁾	5.99	7.07
1990	6,565	8,852	1,110,623 ⁽²⁾	5.91	7.97
2000	6,650	10,083	1,223,400 ⁽²⁾	5.44	8.24
2001	6,836 ⁽⁴⁾	10,576	1,238,500 ⁽³⁾	5.52	8.54
2002	7,100	11,000	1,251,700 ⁽³⁾	5.67	8.79
2003	7,172	11,236	1,281,400 ⁽³⁾	5.60	8.77
2004	7,043	11,269	1,294,000 ⁽³⁾	5.44	8.71
2005	6,955	11,096	1,300,343 ⁽³⁾	5.35	8.53
2006	6,748	10,816	1,305,625 ⁽³⁾	5.17	8.28
2007	7,518	11,416	1,316,837 ⁽³⁾	5.71	8.67
2008	7,258	10,787	1,331,500 ⁽⁵⁾	5.45	8.10
2009	7,475	10,658	1,343,000 ⁽⁶⁾	5.57	7.94

⁽¹⁾ Fiscal Years 1980 and 1990 include both regular and grant-funded employees. See Schedule II for a breakdown by funding category.

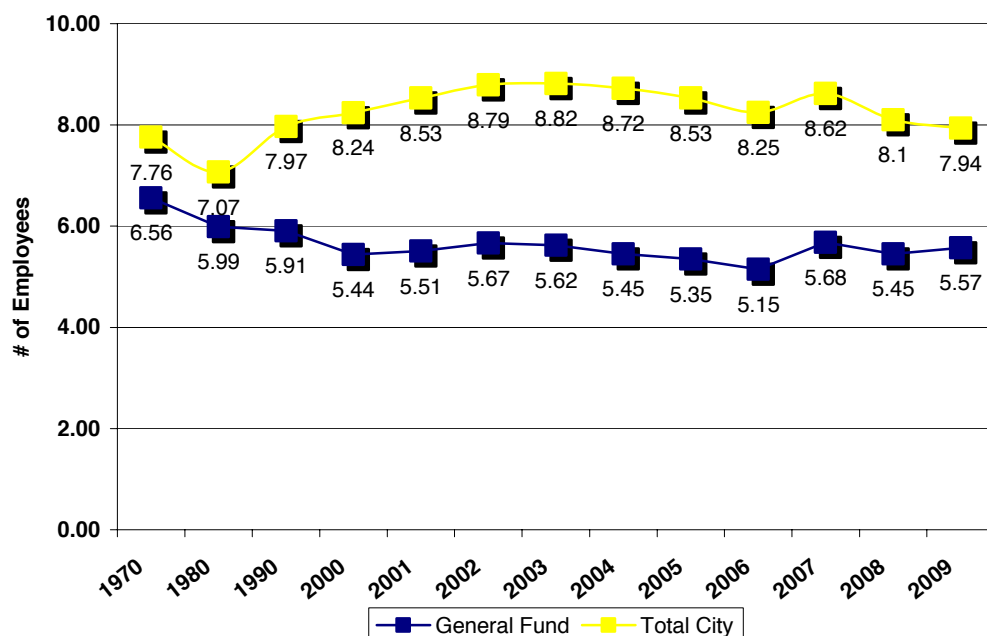
⁽²⁾ Census counts for April 1 of that year, as reported by the U.S. Department of Commerce, Federal Bureau of the Census.

⁽³⁾ The estimates reflect the most current figures available from the State Department of Finance, Demographic Research Unit, and are subject to revision. The Fiscal Year 2007 Annual Budget includes 430 supplemental positions that represent city employees actively working on the payroll but not budgeted in Fiscal Year 2006.

⁽⁴⁾ Number revised due to internal restructuring.

⁽⁵⁾ The City population figure reflects the projection as of July 2007 for January 1, 2008; prepared by the City of San Diego, Planning Department, Urban Analysis section and is subject to revision.

⁽⁶⁾ The City population figure reflects the projection as of March 2008 for January 1, 2009; prepared by the City of San Diego, Planning Department, Urban Analysis section and is subject to revision.



Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 PROPOSED BUDGET
GENERAL FUND			
PROPERTY TAX REVENUE	\$ 344,196,284	\$ 385,688,853	\$ 411,468,401
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Sales Tax	\$ 234,876,334	\$ 239,485,958	\$ 223,636,666
Safety Sales Tax	8,193,840	8,401,528	8,114,255
Property Transfer Tax	14,872,876	7,570,860	8,901,320
Transient Occupancy Tax	72,862,596	85,184,936	92,019,530
Subtotal Other Local Taxes	\$ 330,805,646	\$ 340,643,282	\$ 332,671,771
LICENSES AND PERMITS			
General Business Taxes ⁽¹⁾	\$ 14,042,000	\$ 19,958,041	\$ 17,810,935
Other Regulatory Licenses	876,122	876,122	876,122
Bicycle Licenses	16,250	16,150	16,150
Street and Curb Permits	125,500	145,500	95,500
Other Licenses and Permits	8,775,292	6,472,672	6,193,438
Parking Meter Revenue	6,868,315	6,883,999	7,614,000
Subtotal Licenses and Permits	\$ 30,703,479	\$ 34,352,484	\$ 32,606,145
FINES, FORFEITURES, AND PENALTIES			
California Vehicle Code Violations	\$ 7,493,928	\$ 7,493,928	\$ 7,493,928
Other California and Municipal Violations	596,400	594,000	590,000
City Parking Violations	19,453,901	19,417,599	19,417,599
Litigation Awards and Cost Recovery	7,382,000	7,590,000	7,044,000
Subtotal Fines, Forfeitures, and Penalties	\$ 34,926,229	\$ 35,095,527	\$ 34,545,527
REVENUE FROM MONEY AND PROPERTY			
Interest Earnings	\$ 1,000,000	\$ 7,777,122	\$ 12,640,554
Franchises ⁽²⁾	64,783,012	69,585,776	69,636,238
Balboa Park Rents and Concessions	568,800	606,200	612,079
Mission Bay Park Rents and Concessions	24,463,379	30,065,000	29,932,209
Other Parks and Recreation Facilities Rents and Concessions	302,810	1,804,268	1,450,546
Centre City Rents	450,151	626,047	625,124
Other Rents and Concessions	6,877,375	7,656,389	13,145,088
Subtotal Revenue from Money and Property	\$ 98,445,527	\$ 118,120,802	\$ 128,041,838
REVENUE FROM OTHER AGENCIES			
Motor Vehicle License Fees	\$ 9,255,341	\$ 7,938,333	\$ 7,219,695
Other State Grants and Allocations	7,296,533	7,619,759	2,532,874
Federal Grants	3,154,174	1,881,807	1,629,856
Revenue from Other Sources ⁽³⁾	10,318,883	674,798	14,991,373
Unified Port District Reimbursement	833,765	753,760	753,760
Subtotal Revenue from Other Agencies	\$ 30,858,696	\$ 18,868,457	\$ 27,127,558

⁽¹⁾ Beginning in Fiscal Year 2008, the General Business Taxes category includes approximately \$6 million from the California Franchise Tax Board for a new program established by the City which will enhance the Business License Tax compliance.

⁽²⁾ Includes \$154,000 of franchise revenue from EDCO facility. This revenue is included in Schedule I in the Environmental Services Department.

⁽³⁾ Reflects \$5.8 million in Proposition 1B funding and \$8.0 million in Federal Emergency Management Agency (FEMA) reimbursement.

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 PROPOSED BUDGET
CHARGES FOR CURRENT SERVICES			
Library Revenue	\$ 1,644,779	\$ 1,537,779	\$ 1,588,905
Golf Course Revenue	253,270	255,587	281,037
Swimming Pool Revenue	1,633,621	1,245,521	1,227,521
Miscellaneous Recreation Revenue	2,772,547	3,445,506	3,465,543
Cemetery Revenue	910,745	810,566	810,566
Repair and Damage Recoveries	255,000	235,000	235,000
Election Fees	18,625	18,625	8,600
Planning and Miscellaneous Filing Fees	226,880	227,003	137,003
Police Services	3,754,307	3,754,307	3,517,307
Emergency Medical Services	131,109	173,127	161,663
Fire Services	8,826,886	5,183,678	5,278,778
Engineering Services	5,970,315	5,925,508	5,752,461
Services to Unified Port District	3,578,000	3,263,000	3,263,000
Parking Citation Processing	145,000	110,000	100,000
Other Services ⁽¹⁾	5,910,853	3,849,931	8,191,745
Services to Transient Occupancy Tax Fund	520,684	568,279	568,279
Engineering Services to Other City Funds ⁽¹⁾	14,586,042	13,608,537	24,787,864
Street Division Services to Other Funds	1,169,000	1,169,000	6,169,000
Facilities Maintenance Services to Other City Funds	4,181,816	3,096,053	2,897,100
Community Services to Other City Funds	281,139	281,139	281,139
General Government and Financial Services to Other City Funds ⁽¹⁾	22,794,273	25,996,951	53,653,378
Real Estate Assets Services to Other City Funds	765,000	748,100	805,795
Miscellaneous Services to Other City Funds	7,974,626	5,843,509	4,881,221
Subtotal Charges for Current Services	\$ 88,304,517	\$ 81,346,706	\$ 128,062,905
TRANSFERS FROM OTHER FUNDS			
Transient Occupancy Tax Fund ⁽²⁾	\$ -	\$ 10,579,289	\$ 16,480,824
Engineering Services to Other City Funds	7,094,681	6,361,814	6,789,256
Street Maintenance Services to Other City Funds	15,742,547	17,063,654	13,167,870
General Government and Financial Services to Other City Funds	2,991,568	2,827,239	2,860,046
Miscellaneous Services to Other City Funds	1,664,458	1,247,700	1,373,785
Environmental Growth Fund	8,791,932	11,137,255	11,137,255
Employee Offset Savings ⁽³⁾	-	20,200,000	17,714,000
Other Transfers and Contributions	25,871,106	22,170,890	23,766,025
Subtotal Transfers from Other Funds	\$ 62,156,292	\$ 91,587,841	\$ 93,289,061
OTHER REVENUE			
Sale of Personal Property	\$ 136,000	\$ 136,000	\$ 120,877
Miscellaneous Revenue	670,428	491,000	705,347
Subtotal Other Revenue	\$ 806,428	\$ 627,000	\$ 826,224
TOTAL NON-PROPERTY TAX REVENUE	\$ 677,006,814	\$ 720,642,099	\$ 777,171,029
TOTAL GENERAL FUND BALANCE AND REVENUE	\$ 1,021,203,098	\$ 1,106,330,952	\$ 1,188,639,430

⁽¹⁾ Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Rengineering.

⁽²⁾ The transfer of \$10.5 million from the Transient Occupancy Fund in Fiscal Year 2008 reflects a transfer of discretionary funds from Special Promotional Programs.

⁽³⁾ Employee Offset Savings (EOS) used to backfill the Tobacco Settlement Revenues securitized by the City in Fiscal Year 2006. In Fiscal Year 2007, the EOS were budgeted in Revenue from Other Agencies category. Refer to the Transfer from Other Funds section in the General Fund Revenue Summary of the budget for more information.

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 PROPOSED BUDGET
DEBT SERVICE AND TAX FUNDS			
BALANCES FROM PRIOR YEAR	\$ 2,388,014	\$ 3,881,341	\$ 3,766,718
PROPERTY TAX REVENUE			
Bond Interest and Redemption	\$ 2,019,589	\$ 2,097,999	\$ 2,104,103
Zoological Exhibits	7,676,765	8,946,525	8,946,525
Total Property Tax Revenue	\$ 9,696,354	\$ 11,044,524	\$ 11,050,628
NON-PROPERTY TAX REVENUE			
Tax Anticipation Notes	\$ 2,137,500	\$ 5,109,000	\$ 5,109,000
Total Non-Property Tax Revenue	\$ 2,137,500	\$ 5,109,000	\$ 5,109,000
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (2,085,168)	\$ (3,650,393)	\$ (3,549,469)
TOTAL DEBT SERVICE AND TAX FUND BALANCES AND REVENUE	<u>\$ 12,136,700</u>	<u>\$ 16,384,472</u>	<u>\$ 16,376,877</u>
SPECIAL REVENUE FUNDS			
BALANCES FROM PRIOR YEAR	\$ 53,525,447	\$ 50,213,627	\$ 58,162,665
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Transient Occupancy Tax	66,238,724	77,440,851	83,654,119
Facilities Benefits Assessments	1,843,912	1,879,604	2,304,662
Subtotal Other Local Taxes	\$ 68,082,636	\$ 79,320,455	\$ 85,958,781
REVENUE FROM MONEY AND PROPERTY			
QUALCOMM Stadium	\$ 6,752,850	\$ 6,481,553	\$ 6,611,553
Midway and Sports Arena Leases ⁽¹⁾	3,419,859	3,522,454	-
Franchises	53,454,724	59,811,440	62,298,144
Interest Earnings	1,455,488	1,244,336	1,459,647
Miscellaneous	2,339,030	2,913,035	3,229,035
Subtotal Revenue from Money and Property	\$ 67,421,951	\$ 73,972,818	\$ 73,598,379
REVENUE FROM OTHER AGENCIES			
Gas Tax	\$ 23,773,651	\$ 24,011,388	\$ 24,055,572
TransNet Funds	32,013,539	35,483,500	27,580,000
Storm Drain Fees	6,046,746	6,046,746	6,046,746
Miscellaneous	306,803	369,400	369,400
Federal Seized Assets	800,000	800,000	800,000
Library Grant ⁽²⁾	769,145	753,000	-
CDBG Federal Grant ⁽³⁾	1,326,000	1,326,000	-
AB 2928 - Transportation Relief	5,000,000	-	12,676,642
Other Agencies	11,156,500	9,482,059	13,125,795
Subtotal Revenue from Other Agencies	\$ 81,192,384	\$ 78,272,093	\$ 84,654,155

⁽¹⁾ Beginning FY 2009 Midway and Sports Arena Lease revenue will be transferred to the General Fund.

⁽²⁾ Reflects a reduction in grant funds from the State.

⁽³⁾ Community Development Block Grant (CDBG) was incorporated into the City Planning and Community Investment Department in FY 2009.

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 PROPOSED BUDGET
TRANSFERS FROM OTHER FUNDS			
Transfers from Transient Occupancy Tax Fund	\$ 42,759,521	\$ 38,703,889	\$ 47,585,798
Transfers Miscellaneous	12,795,682	16,194,671	13,621,786
Transfers from Landscape Maintenance Districts	532,251	-	-
Transfers from General Fund	19,316,610	16,555,690	15,036,839
Transfers from TransNet Fund	126,263	134,765	-
Transfers from Water and Sewer Funds	1,127,891	1,119,156	797,249
Subtotal Transfers from Other Funds	\$ 76,658,218	\$ 72,708,171	\$ 77,041,672
OTHER REVENUE			
Unlicensed Driver Vehicle Impound Fees	\$ 1,165,000	\$ 1,165,000	\$ 1,165,000
Facility Fees	846,465	846,465	846,465
Tonnage Fees	317,200	317,200	317,200
Paramedic Limited Liability Company Fees	6,115,709	5,336,545	5,309,467
Bond Proceeds	7,115,000	13,238,147	12,638,973
Miscellaneous	2,192,101	1,323,795	2,794,767
Subtotal Other Revenue	\$ 17,751,475	\$ 22,227,152	\$ 23,071,872
TOTAL NON-PROPERTY TAX REVENUE	\$ 311,106,664	\$ 326,500,689	\$ 344,324,859
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (121,701,606)	\$ (129,656,379)	\$ (138,639,948)
TOTAL SPECIAL REVENUE FUND BALANCES AND REVENUE	\$ 242,930,505	\$ 247,057,937	\$ 263,847,576
ENTERPRISE FUNDS			
AIRPORTS FUND			
BALANCE FROM PRIOR YEAR	\$ 7,402,127	\$ 7,363,290	\$ 7,566,944
REVENUE			
CIP Grants	\$ -	\$ -	\$ -
Interest	150,000	165,000	165,000
Leases - Aviation/Non-Aviation	3,055,129	3,768,930	3,451,190
Leases to Other City Departments	310,968	332,528	332,528
Airport Fees	555,140	569,460	569,460
Miscellaneous Revenue	29,958	32,040	32,040
Revenue For Future Obligations/CIP	(8,363,290)	(9,366,944)	(8,923,420)
TOTAL AIRPORTS FUND BALANCE AND REVENUE	\$ 3,140,032	\$ 2,864,304	\$ 3,193,742

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 PROPOSED BUDGET
DEVELOPMENT SERVICES FUND			
BALANCE FROM PRIOR YEAR	\$ 5,942,946	\$ 7,597,378	\$ 56,945
REVENUE			
Building Permits/Plan Check Fees	\$ 12,148,542	\$ 7,319,261	\$ 7,740,713
Structural, Electrical, Mechanical and Combination Permits	14,742,066	10,275,019	9,853,480
Engineering and Development Fees	989,451	517,999	587,310
Interest	1,079,421	1,325,671	877,072
Other Fees and Revenue	7,583,040	6,601,781	5,680,942
Zoning and Sign Permit Revenue	609,766	524,350	614,847
Development and Environmental Planning	3,277,188	2,640,061	6,438,202
Fire Plan Check and Inspection	4,310,442	2,652,514	2,952,932
TransNet	463,695	526,935	-
Water/Sewer Reimbursement	378,539	169,398	189,545
Subdivision Permits	16,958,007	13,004,464	13,902,955
Revenue Reserved for Transfer - CIP	-	-	(30,000)
Revenue for Future Obligations	(7,153,739)	(106,945)	(301,429)
TOTAL DEVELOPMENT SERVICES FUND BALANCE AND REVENUE	\$ 61,329,364	\$ 53,047,886	\$ 48,563,514
GOLF COURSE FUND			
BALANCE FROM PRIOR YEAR	\$ 15,357,316	\$ 15,471,457	\$ 14,662,618
REVENUE			
Golf Fees	\$ 10,200,000	\$ 13,149,100	\$ 13,240,300
Rents and Concessions	1,792,000	1,917,900	1,819,300
Interest	175,000	363,800	398,400
Revenue Reserved for Transfer - CIP	-	(2,600,000)	(150,000)
Revenue For Future Obligations	(15,834,292)	(15,455,265)	(16,304,687)
TOTAL GOLF COURSE FUND BALANCE AND REVENUE	\$ 11,690,024	\$ 12,846,992	\$ 13,665,931
RECYCLING FUND			
BALANCE FROM PRIOR YEAR	\$ 4,932,823	\$ 4,290,000	\$ 6,900,000
REVENUE			
Recycling Fees	\$ 11,480,000	\$ 11,500,000	\$ 10,715,000
Interest Revenue	140,000	140,000	200,000
SB 332 Revenue	800,000	890,000	890,000
Transfer of Navy and Other Exempt Tonnage Subsidy	1,040,000	1,040,000	640,000
Facility Franchise Fee Apportionment	2,500,000	2,500,000	1,985,000
Curbside Recycling Revenue	2,850,000	4,000,000	4,500,000
State Grants	480,503	387,000	316,000
Other Revenue	221,000	136,000	254,620
Service to Other Departments	-	407,700	707,920
Revenue Reserved for Transfer - CIP	-	-	(26,072)
Revenue for Future Obligations	8,451	(1,284,938)	(4,126,446)
TOTAL RECYCLING FUND BALANCE AND REVENUE	\$ 24,452,777	\$ 24,005,762	\$ 22,956,022

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2007 ADOPTED BUDGET		FY 2008 ADOPTED BUDGET		FY 2009 PROPOSED BUDGET
REFUSE DISPOSAL FUND					
BALANCE FROM PRIOR YEAR	\$	14,185,886	\$	12,253,741	\$ 8,600,000
REVENUE					
Interest	\$	1,235,000	\$	1,500,000	\$ 1,500,000
Green Fees		1,640,000		1,675,000	1,675,000
General Fund Loan Repayment for Operations Station		1,845,196		1,845,196	1,845,196
Miscellaneous Revenue		1,608,453		1,134,953	1,386,836
Disposal Fees		30,975,000		31,075,000	28,112,860
Revenue Reserved for Transfer - CIP		(6,457,000)		(4,457,000)	(6,042,122)
Revenue for Future Obligations		(8,565,655)		(11,194,401)	(3,406,356)
TOTAL REFUSE DISPOSAL FUND BALANCE AND REVENUE	\$	36,466,880	\$	33,832,489	\$ 33,671,414
SEWER FUND					
BALANCE FROM PRIOR YEAR	\$	140,185,928	\$	188,226,141	\$ 108,463,933
REVENUE					
Bond Proceeds	\$	-	\$	-	\$ 330,200,000
Contributions in Aid		5,089,566		-	-
Grant Receipts		-		375,498	375,500
Capacity Charges		12,000,000		15,796,074	12,000,000
Sewer Service Charges		242,548,300		260,859,540	291,887,500
New Sewer Service Connections		200,000		200,000	50,000
Sewage Treatment Plant Services		65,111,027		68,312,656	62,000,000
Services Rendered to Others		7,345,168		7,489,900	7,693,000
Other Revenue		210,133		199,073	167,000
Interest		5,000,000		4,400,172	5,500,000
Cogeneration Electric Power Sales		1,060,322		1,397,510	1,772,000
Revenue Reserved for Transfer - CIP		(39,504,832)		(100,678,956)	(104,079,072)
Revenue Reserved for Future Obligations ⁽¹⁾		(64,814,872)		(76,810,026)	(102,252,989)
TOTAL SEWER FUND BALANCE AND REVENUE	\$	374,430,740	\$	369,767,582	\$ 613,776,872

⁽¹⁾ Includes operating reserve for FY 2009.

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 PROPOSED BUDGET
WATER FUND			
BALANCE FROM PRIOR YEAR	\$ 62,710,708	\$ 155,622,954	\$ 218,588,449
REVENUE			
Bond Proceeds	\$ 37,307,762	\$ 117,753,345	\$ 153,833,489
Capacity Charges	12,457,000	11,244,286	11,465,528
Contributions in Aid	75,000	75,000	75,000
Grant Receipts	4,110,000	3,385,000	8,000,000
Change in Anticipated Contributions	(272,788)	-	-
Reimbursement from Capital Outlay Fund	100,000	100,000	600,000
Water Sales	277,875,129	297,677,782	292,330,535
Reclaimed Water	4,012,261	5,628,593	7,876,063
Land and Building Rentals	4,252,382	5,144,436	5,818,210
New Water Services	2,402,400	2,402,400	2,115,497
Sale of Discarded Materials and Facilities	14,000	14,000	-
Interest	3,032,000	4,132,000	4,132,000
Damages Recovered	290,200	290,200	264,596
Services Rendered to Others	10,302,589	10,730,528	8,004,740
Service Charges	1,375,000	1,375,000	1,227,488
Other Revenue	379,883	380,047	806,870
Lakes Recreation	1,839,800	1,841,845	2,500,000
Revenue Reserved for Transfer - CIP	(53,296,803)	(145,575,252)	(163,669,077)
Revenue Reserved for Future Obligations ⁽¹⁾	(40,663,700)	(111,842,887)	(217,257,686)
TOTAL WATER FUND BALANCE AND REVENUE	\$ 328,302,823	\$ 360,379,277	\$ 336,711,702
TOTAL ENTERPRISE FUND BALANCES AND REVENUE	\$ 839,812,640	\$ 856,744,292	\$ 1,072,539,197
TOTAL OPERATING BUDGET	\$ 2,116,082,943	\$ 2,226,517,653	\$ 2,541,403,080

⁽¹⁾ Includes operating reserve for FY 2009.

Financial Summary and Schedules

SCHEDULE IV SUMMARY OF REVENUES BY CATEGORY BY FUND					
SCHEDULE IV Fund Type / Title	Property Taxes	Sales and Other Local Taxes	Licenses and Permits	Fines, Forfeitures, and Penalties	Revenue from Money and Property
GENERAL FUND	\$ 411,468,401	\$ 402,308,009	\$ 32,606,145	\$ 34,545,527	\$ 58,405,600
Debt Service and Tax Funds					
Public Safety Communication Bonds	\$ 2,073,103	\$ -	\$ -	\$ -	\$ 31,000
Tax Anticipation Notes	-	-	-	-	2,660,000
Zoological Exhibits	8,946,525	-	-	-	-
TOTAL	\$ 11,019,628	\$ -	\$ -	\$ -	\$ 2,691,000
Special Revenue Funds					
AB 2928 - Transportation Relief	\$ -	\$ 12,676,642	\$ -	\$ -	\$ -
City Redevelopment Administration	-	-	-	-	-
Concourse and Parking Garages ⁽¹⁾	-	-	-	-	3,323,035
Convention Center Expansion Project	-	-	-	-	185,000
Energy Conservation Program	-	-	-	-	-
Environmental Growth - 1/3	-	4,738,842	-	-	53,500
Environmental Growth - 2/3	-	9,477,683	-	-	53,500
Facilities Financing	-	-	2,306,062	-	18,300
Emergency Medical Services	-	-	-	-	-
Fire and Lifeguard Facilities Fund	-	-	-	-	-
Gas Tax	-	-	-	-	347,826
Los Peñasquitos Canyon Preserve	-	-	-	-	6,000
Mission Bay Improvements Fund	-	-	-	-	-
New Convention Facility	-	-	-	-	-
Office of the CIO	-	-	-	-	-
PETCO Park	-	-	-	-	1,730,000
Police Decentralization	-	-	-	-	-
Public Art	-	-	-	-	-
QUALCOMM Stadium	-	-	-	-	6,189,394
Regional Park Improvements Fund	-	-	-	-	-
Seized and Forfeited Assets	-	-	-	-	-
Solid Waste Local Enforcement Agency	-	-	563,665	-	20,000
Special Promotional Programs	-	83,654,119	50,000	-	-
Storm Drain	-	-	-	-	-
TransNet	-	27,580,000	-	-	-
Trolley Extension Reserve	-	-	-	-	-
Utilities Undergrounding District	-	48,402,165	-	-	-
Unlicensed Driver Vehicle Impound	-	-	-	1,165,000	35,000
TOTAL	\$ -	\$ 186,529,451	\$ 2,919,727	\$ 1,165,000	\$ 11,961,555
Enterprise Funds					
City Airports Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,970,800
Development Services	-	-	25,265,219	2,006	877,072
Golf Course	-	-	-	-	1,533,700
Recycling	-	-	-	-	409,620
Refuse Disposal	-	-	-	30,000	1,500,000
Sewer	-	-	-	-	5,577,000
Water	-	-	1,000	-	9,950,210
TOTAL	\$ -	\$ -	\$ 25,266,219	\$ 32,006	\$ 23,818,402
Capital Project Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Service Funds					
Central Stores	\$ -	\$ -	\$ -	\$ -	\$ -
Balboa Park/Mission Bay Improvements	-	-	-	-	-
Engineering and Capital Projects - Water/Wastewater	-	-	-	-	-
Fleet Services ⁽²⁾	-	-	-	20,000	-
Enterprise Resource Planning (ERP)	-	-	-	-	-
Publishing Services	-	-	-	-	-
Risk Management	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ 20,000	\$ -
Other Funds					
Open Space Park Facilities	\$ -	\$ -	\$ -	\$ -	\$ 53,500
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 53,500
GROSS TOTAL COMBINED BUDGET REVENUES	\$ 422,488,029	\$ 588,837,460	\$ 60,792,091	\$ 35,762,533	\$ 96,930,057
Percent of Total	13.1%	18.3%	1.9%	1.1%	3.0%

⁽¹⁾ Retitled from Municipal Parking Garages to Concourse and Parking Garages.

⁽²⁾ Retitled from Equipment Division to Fleet Services.

Financial Summary and Schedules

SCHEDULE IV SUMMARY OF REVENUES BY CATEGORY BY FUND

Revenue from Other Agencies	Charges for Current Services	Other Revenue	Transfers from Other Funds	Total Revenues	Fund Type / Title
\$ 27,127,558	\$ 128,062,905	\$ 826,224	\$ 93,289,061	\$ 1,188,639,430	GENERAL FUND
					Debt Service and Tax Funds
\$ -	\$ -	\$ -	\$ -	\$ 2,104,103	Bond Interest and Redemption
-	-	-	2,449,000	5,109,000	Tax Anticipation Notes
-	-	-	-	8,946,525	Zoological Exhibits
\$ -	\$ -	\$ -	\$ 2,449,000	\$ 16,159,628	TOTAL
					Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 12,676,642	AB 2928 - Transportation Relief
-	-	-	3,351,932	3,351,932	City Redevelopment Administration
-	-	-	-	3,323,035	(1) Concourse and Parking Garages
4,500,000	-	-	15,628,553	20,313,553	Convention Center Complex
-	-	-	1,804,582	1,804,582	Energy Conservation Program
-	-	-	-	4,792,342	Environmental Growth - 1/3
-	-	-	-	9,531,183	Environmental Growth - 2/3
-	83,700	100	285,700	2,693,862	Facilities Financing
500,000	1,517,828	5,309,467	-	7,327,295	Emergency Medical Services
-	-	-	1,621,208	1,621,208	Fire and Lifeguard Facilities Fund
24,055,572	-	-	-	24,403,398	Gas Tax
-	-	-	170,000	176,000	Los Peñasquitos Canyon Preserve
-	-	-	2,466,802	2,466,802	Mission Bay Improvements Fund
-	-	-	4,339,198	4,339,198	New Convention Facility
-	269,700	-	12,946,791	13,216,491	Office of the CIO
-	-	1,043,000	12,727,447	15,500,447	PETCO Park
-	-	-	6,712,161	6,712,161	Police Decentralization
-	-	-	30,000	30,000	Public Art
-	-	46,600	10,852,504	17,088,498	QUALCOMM Stadium
-	-	-	2,466,803	2,466,803	Regional Park Improvements Fund
800,000	-	-	-	800,000	Seized and Forfeited Assets
-	-	-	273,863	857,528	Solid Waste Local Enforcement Agency
5,150,000	-	-	-	88,854,119	Special Promotional Programs
-	6,046,746	-	-	6,046,746	Storm Drain
-	13,000	12,638,973	-	40,231,973	TransNet
-	-	-	4,008,096	4,008,096	Trolley Extension Reserve
-	-	-	88,801	48,490,966	Undergrounding Utility District
-	-	-	-	1,200,000	Unlicensed Driver Vehicle Impound
\$ 35,005,572	\$ 7,930,974	\$ 19,038,140	\$ 79,774,441	\$ 344,324,860	TOTAL
					Enterprise Funds
\$ -	\$ 579,418	\$ -	\$ -	\$ 4,550,218	Airports
-	20,490,233	101,115	2,102,353	48,837,998	Development Services
-	13,719,300	-	205,000	15,458,000	Golf Course
890,000	14,055,000	4,853,920	-	20,208,540	Recycling
-	29,807,360	462,140	2,720,392	34,519,892	Refuse Disposal
375,500	372,547,500	330,250,000	2,895,000	711,645,000	Sewer
8,075,000	316,862,782	154,788,654	9,372,370	499,050,016	Water
\$ 9,340,500	\$ 768,061,593	\$ 490,455,829	\$ 17,295,115	\$ 1,334,269,664	TOTAL
\$ -	\$ -	\$ 191,230,604	\$ -	\$ 191,230,604	Capital Project Funds
					Internal Service Funds
\$ -	\$ -	\$ 30,000	\$ 23,897,238	\$ 23,927,238	Central Stores
-	-	-	6,955,219	6,955,219	Balboa Park/Mission Bay Improvements
-	-	-	-	-	Engineering and Capital Projects - Water/Wastewater
-	1,938,500	2,295,000	85,139,490	89,392,990	(2) Fleet Services
-	-	6,825,624	2,564,106	9,389,730	Enterprise Resource Planning (ERP)
-	-	-	4,618,052	4,618,052	Publishing Services
-	-	-	6,555,023	6,555,023	Risk Management
\$ -	\$ 1,938,500	\$ 9,150,624	\$ 129,729,128	\$ 140,838,252	TOTAL
\$ -	\$ -	\$ -	\$ 434,600	\$ 488,100	Other Funds
\$ -	\$ -	\$ -	\$ 434,600	\$ 488,100	Open Space Park Facilities
\$ 71,473,630	\$ 905,993,972	\$ 710,701,421	\$ 322,971,345	\$ 3,215,950,538	TOTAL
2.2%	28.2%	22.1%	10.0%	100%	GROSS TOTAL COMBINED BUDGET REVENUES
					Percent of Total

Financial Summary and Schedules

SCHEDULE V SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES

Fund Type / Title	Fund Balances and Reserves	CIP and Operating Revenue	Total Resources	CIP Project Expense
GENERAL FUND	\$ -	\$ 1,188,639,430	\$ 1,188,639,430	\$ -
Debt Service and Tax Funds				
Bond Interest and Redemption	\$ 2,265,002	\$ 2,104,103	\$ 4,369,105	\$ -
Tax Anticipation Notes	1,501,716	5,109,000	6,610,716	-
Zoological Exhibits	-	8,946,525	8,946,525	-
TOTAL	\$ 3,766,718	\$ 16,159,628	\$ 19,926,346	\$ -
Special Revenue Funds				
AB 2928 - Transportation Relief	\$ -	\$ 12,676,642	\$ 12,676,642	\$ -
City Redevelopment Administration	-	3,351,932	3,351,932	-
Convention Center Complex	8,045,087	20,313,553	28,358,640	-
Energy Conservation Program	956,550	1,804,582	2,761,132	509,000
Environmental Growth - 1/3	1,553,574	4,792,342	6,345,916	200,000
Environmental Growth - 2/3	1,791,104	9,531,183	11,322,287	-
Facilities Financing	-	2,693,862	2,693,862	-
Fire/Emergency Medical Services Transport Program	2,688,098	7,327,295	10,015,393	-
Fire and Lifeguard Facilities	200,000	1,621,208	1,821,208	-
Gas Tax	-	24,403,398	24,403,398	-
Los Peñasquitos Canyon Preserve	64,211	176,000	240,211	-
Mission Bay Improvements Fund	-	2,466,802	2,466,802	2,466,802
Concourse and Parking Garages ⁽⁵⁾	-	3,323,035	3,323,035	-
New Convention Facility	623,777	4,339,198	4,962,975	-
Office of the CIO	4,417,528	13,216,491	17,634,019	3,341,763
PETCO Park	8,569,754	15,500,447	24,070,201	-
Police Decentralization	380,152	6,712,161	7,092,313	-
Public Art	156,193	30,000	186,193	-
QUALCOMM Stadium	2,700,000	17,088,498	19,788,498	750,000
Regional Park Improvements Fund	-	2,466,803	2,466,803	2,466,803
Seized and Forfeited Assets	5,013,903	800,000	5,813,903	-
Solid Waste Local Enforcement Agency	497,931	857,528	1,355,459	-
Special Promotional Programs	5,120,323	88,854,119	93,974,442	-
Storm Drain	-	6,046,746	6,046,746	-
TransNet	-	40,231,973	40,231,973	29,772,995
Trolley Extension Reserve	2,720,501	4,008,096	6,728,597	-
Undergrounding Utility District	12,656,379	48,490,966	61,147,345	60,000,000
Unlicensed Driver Vehicle Impound	7,600	1,200,000	1,207,600	-
TOTAL	\$ 58,162,665	\$ 344,324,860	\$ 402,487,525	\$ 99,507,363
Enterprise Funds				
Airports	\$ 7,566,944	\$ 4,550,218	\$ 12,117,162	\$ 2,400,000
Development Services	56,945	48,837,998	48,894,943	30,000
Golf Course	14,662,618	15,458,000	30,120,618	150,000
Recycling	6,900,000	20,208,540	27,108,540	26,072
Refuse Disposal	8,600,000	34,519,892	43,119,892	6,042,122
Sewer	108,463,933	711,645,000	820,108,933	104,079,072
Water	218,588,449	499,050,016	717,638,465	163,669,077
TOTAL	\$ 364,838,889	\$ 1,334,269,664	\$ 1,699,108,553	\$ 276,396,343
Capital Project Funds	\$ -	\$ 191,230,604	\$ 191,230,604	\$ 191,230,604
Internal Service Funds				
Central Stores	\$ 1,247,937	\$ 23,927,238	\$ 25,175,175	\$ -
Balboa Park/Mission Bay Improvements	3,945,151	6,955,219	10,900,370	-
Engineering and Capital Projects - Water/Wastewater	-	-	-	-
Enterprise Resource Planning (ERP)	22,800,000	9,389,730	32,189,730	6,825,624
Fleet Services ⁽⁶⁾	36,100,000	89,392,990	125,492,990	-
Publishing Services	(1,400,000)	4,618,052	3,218,052	-
Risk Management	2,426,942	6,555,023	8,981,965	-
TOTAL	\$ 65,120,030	\$ 140,838,252	\$ 205,958,282	\$ 6,825,624
Other Funds				
City Employees' Retirement System	\$ -	\$ -	\$ -	\$ -
Open Space Park Facilities	464,654	488,100	952,754	-
TOTAL	\$ 464,654	\$ 488,100	\$ 952,754	\$ -
GROSS TOTAL COMBINED BUDGET	\$ 492,352,956	\$ 3,215,950,538	\$ 3,708,303,494	\$ 573,959,934
Reserves ⁽¹⁾	\$ 71,261,563 ⁽²⁾	\$ 6,000,000 ⁽³⁾	\$ 77,261,563	\$ -

⁽¹⁾ The City maintains a General Fund Unappropriated Reserve to fund major General Fund emergencies.

⁽²⁾ Projected beginning balance for Fiscal Year 2009.

⁽³⁾ The Fiscal Year 2009 Proposed Budget includes \$6.0 million to the Unappropriated Reserve.

⁽⁴⁾ Operating Expense excludes transfers to the Capital Improvements Program.

⁽⁵⁾ Retitled from Municipal Parking Garages to Concourse and Parking Garages.

⁽⁶⁾ Retitled from Equipment Division to Fleet Services.

Financial Summary and Schedules

SCHEDULE V SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES

Operating Expense	Total Expense	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/08	Fund Type / Title
\$ 1,188,639,430	\$ 1,188,639,430	\$ -	\$ -	\$ -	GENERAL FUND
					Debt Service and Tax Funds
\$ 2,332,272	\$ 2,332,272	\$ -	\$ -	\$ 2,036,833	Bond Interest and Redemption
5,098,080	5,098,080	-	-	1,512,636	Tax Anticipation Notes
8,946,525	8,946,525	-	-	-	Zoological Exhibits
\$ 16,376,877	\$ 16,376,877	\$ -	\$ -	\$ 3,549,469	TOTAL
					Special Revenue Funds
\$ 12,676,642	\$ 12,676,642	\$ -	\$ -	\$ -	AB 2928 - Transportation Relief
3,351,932	3,351,932	-	-	-	City Redevelopment Administrator
20,718,894	20,718,894	-	6,849,219	790,527	Convention Center Complex
1,795,582	2,304,582	-	350,000	106,550	Energy Conservation Program
5,289,127	5,489,127	-	300,000	556,789	Environmental Growth - 1/3
9,331,482	9,331,482	-	-	1,990,805	Environmental Growth - 2/3
2,693,862	2,693,862	-	-	-	Facilities Financing
6,980,036	6,980,036	-	500,000	2,535,357	Fire/Emergency Medical Services Transport Program
1,657,420	1,657,420	-	-	163,788	Fire and Lifeguard Facilities
24,403,398	24,403,398	-	-	-	Gas Tax
227,382	227,382	-	-	12,829	Los Peñasquitos Canyon Preserve
-	2,466,802	-	-	-	Mission Bay Improvements Fund
2,378,438	2,378,438	-	550,000	394,597	(5) Concourse and Parking Garages
4,339,198	4,339,198	-	505,490	118,287	New Convention Facility
12,111,532	15,453,295	-	905,520	1,275,204	Office of the CIO
17,668,954	17,668,954	-	5,657,279	743,968	PETCO Park
6,974,250	6,974,250	-	-	118,063	Police Decentralization
30,000	30,000	-	-	156,193	Public Art
17,993,462	18,743,462	-	-	1,045,036	QUALCOMM Stadium
-	2,466,803	-	-	-	Regional Park Improvements Fund
1,468,706	1,468,706	-	-	4,345,197	Seized and Forfeited Assets
935,967	935,967	-	250,000	169,492	Solid Waste Local Enforcement Agency
87,860,147	87,860,147	-	6,114,295	-	Special Promotional Programs
6,046,746	6,046,746	-	-	-	Storm Drain
10,458,978	40,231,973	-	-	-	TransNet
4,108,096	4,108,096	-	2,043,591	576,910	Trolley Extension Reserve
1,147,345	61,147,345	-	-	-	Undergrounding Utility District
1,200,000	1,200,000	-	-	7,600	Unlicensed Driver Vehicle Impound
\$ 263,847,576	\$ 363,354,939	\$ -	\$ 24,025,394	\$ 15,107,192	TOTAL
					Enterprise Funds
\$ 3,193,742	\$ 5,593,742	\$ -	\$ 3,591,859	\$ 2,931,561	Airports
48,563,514	48,593,514	50,000	50,000	201,429	Development Services
13,665,931	13,815,931	350,695	7,873,387	8,080,605	Golf Course
22,956,022	22,982,094	-	4,126,446	-	Recycling
33,671,414	39,713,536	500,000	2,906,356	-	Refuse Disposal
613,776,872	717,855,944	-	102,252,989	-	Sewer
336,711,702	500,380,779	-	198,998,169	18,259,517	Water
\$ 1,072,539,197	\$ 1,348,935,540	\$ 900,695	\$ 319,799,206	\$ 29,473,112	TOTAL
					Capital Project Funds
\$ -	\$ 191,230,604	\$ -	\$ -	\$ -	Internal Service Funds
\$ 23,789,735	\$ 23,789,735	\$ -	\$ -	\$ 1,385,440	Central Stores
6,955,219	6,955,219	-	3,565,123	380,028	Balboa Park/Mission Bay Improvements
-	-	-	-	-	Engineering and Capital Projects - Water/Wastewater
4,064,106	10,889,730	-	21,300,000	-	Enterprise Resource Planning (ERP)
87,504,705	87,504,705	10,000,000	8,000,000	19,988,285	(6) Fleet Services
4,559,008	4,559,008	-	-	(1,340,956)	Publishing Services
8,981,965	8,981,965	-	-	-	Risk Management
\$ 135,854,738	\$ 142,680,362	\$ 10,000,000	\$ 32,865,123	\$ 20,412,797	TOTAL
					Other Funds
\$ 43,106,166	\$ 43,106,166	\$ -	\$ -	\$ (43,106,166)	City Employees' Retirement System
434,600	434,600	-	518,154	-	Open Space Park Facilities
\$ 43,540,766	\$ 43,540,766	\$ -	\$ 518,154	\$ (43,106,166)	TOTAL
\$ 2,720,798,584 ⁽⁴⁾	\$ 3,294,758,518	\$ 10,900,695	\$ 377,207,877	\$ 25,436,404	GROSS TOTAL COMBINED BUDGET
\$ -	\$ -	\$ -	\$ 77,261,563	\$ -	Reserves ⁽¹⁾

Financial Summary and Schedules

SCHEDULE VI SUMMARY OF EXPENDITURES BY CATEGORY BY FUND

Fund Type/Title	Salaries and Wages	Fringe Benefits	Subtotal Personnel Expense	Supplies and Services
GENERAL FUND	\$ 525,949,079	\$ 280,378,842	\$ 806,327,921	\$ 306,988,300
Debt Service & Tax Funds				
Public Safety Communication Bonds	\$ -	\$ -	\$ -	\$ 2,332,272
Tax and Revenue Anticipation Notes	-	-	-	5,098,080
Zoological Exhibits	-	-	-	8,946,525
TOTAL	\$ -	\$ -	\$ -	\$ 16,376,877
Special Revenue Funds				
AB 2928 - Transportation Relief	\$ -	\$ -	\$ -	\$ 12,676,642
City Redevelopment Administration	1,997,042	1,027,261	3,024,303	200,238
Concourse and Parking Garages ⁽¹⁾	181,808	92,380	274,188	1,959,610
Convention Center Complex	-	-	-	20,708,084
Fire/Emergency Medical Services Transport Program	4,035,633	1,777,546	5,813,179	395,629
Energy Conservation Program	648,674	316,881	965,555	959,291
Environmental Growth 1/3	-	-	-	3,808,189
Environmental Growth 2/3	-	-	-	9,331,482
Facilities Financing	1,068,901	541,994	1,610,895	980,894
Fire and Lifeguard Facilities	-	-	-	1,657,420
Gas Tax	-	-	-	24,403,398
Los Penasquitos Canyon Preserve	110,007	60,200	170,207	56,154
Mission Bay Improvement	-	-	-	2,466,802
New Convention Facility	50,000	-	50,000	4,289,198
Office of the CIO	5,626,778	2,892,036	8,518,814	2,379,199
PETCO Park	55,000	26,910	81,910	17,572,119
Police Decentralization	-	-	-	6,974,010
Public Art	-	-	-	27,000
QUALCOMM Stadium	2,376,824	731,049	3,107,873	13,647,995
Regional Park Improvements	-	-	-	2,466,803
Seized & Forfeited Assets	-	-	-	1,467,011
Solid Waste Local Enforcement Agency	408,512	202,650	611,162	298,111
Special Promotional Program	704,771	359,086	1,063,857	86,470,222
Storm Drain	-	-	-	6,046,746
TransNet	-	-	-	40,231,973
Trolley Extension Reserve	-	-	-	4,108,096
Undergrounding Utility District	391,057	201,776	592,833	60,446,318
Unlicensed Driver Vehicle Impound	-	-	-	1,180,000
TOTAL	\$ 17,655,007	\$ 8,229,769	\$ 25,884,776	\$ 327,208,634
Enterprise Funds				
Airports	\$ 1,017,664	\$ 567,829	\$ 1,585,493	\$ 3,686,040
Development Services	22,352,533	13,561,452	35,913,985	8,408,332
Golf Course	4,082,755	2,523,617	6,606,372	5,422,748
Recycling	7,032,701	4,365,846	11,398,547	10,694,457
Refuse Disposal	8,695,491	4,744,960	13,440,451	22,851,056
Water	44,576,486	23,621,476	68,197,962	412,274,912
Sewer	53,688,994	27,081,912	80,770,906	599,914,994
TOTAL	\$ 141,446,624	\$ 76,467,092	\$ 217,913,716	\$ 1,063,252,539
Capital Project Funds	\$ -	\$ -	\$ -	\$ 191,230,604
Internal Service Funds				
Balboa / Mission Bay Improvement	\$ -	\$ -	\$ -	\$ 6,955,219
Central Stores	852,948	534,944	1,387,892	22,191,597
Enterprise Resource Planning (ERP)	-	-	-	7,479,046
Fleet Services ⁽²⁾	13,511,743	7,550,949	21,062,692	13,071,971
Publishing Services	1,093,255	683,715	1,776,970	2,252,669
Risk Management Administration	4,634,618	2,519,000	7,153,618	967,718
TOTAL	\$ 20,092,564	\$ 11,288,608	\$ 31,381,172	\$ 52,918,220
Other Service Funds				
City Employees' Retirement System	\$ 5,056,524	\$ 2,416,341	\$ 7,472,865	\$ 33,741,096
Open Space Park Facilities	-	-	-	434,600
TOTAL	\$ 5,056,524	\$ 2,416,341	\$ 7,472,865	\$ 34,175,696
GROSS TOTAL COMBINED BUDGET EXPENDITURES	\$ 710,199,798	\$ 378,780,652	\$ 1,088,980,450	\$ 1,992,150,870
Percent of Total	21.6%	11.5%	33.1%	60.5%

⁽¹⁾ Retitled from Municipal Parking Garages to Concourse and Parking Garages.

⁽²⁾ Retitled from Equipment Division to Fleet Services.

Financial Summary and Schedules

SCHEDULE VI SUMMARY OF EXPENDITURES BY CATEGORY BY FUND

Data Processing	Energy and Utilities	Equipment Outlay	Subtotal Non-Personnel Expense	Total Expenditures	Fund Type/Title
\$ 38,071,177	\$ 27,111,126	\$ 10,140,906	\$ 382,311,509	\$ 1,188,639,430	GENERAL FUND
\$ -	\$ -	\$ -	\$ 2,332,272	\$ 2,332,272	Debt Service & Tax Funds
-	-	-	5,098,080	5,098,080	Public Safety Communication Bonds
-	-	-	8,946,525	8,946,525	Tax and Revenue Anticipation Notes
\$ -	\$ -	\$ -	\$ 16,376,877	\$ 16,376,877	Zoological Exhibits
					TOTAL
					Special Revenue Funds
\$ -	\$ -	\$ -	\$ 12,676,642	\$ 12,676,642	AB 2928 - Transportation Relief
114,138	12,695	558	327,629	3,351,932	City Redevelopment Administration
19,475	90,165	35,000	2,104,250	2,378,438	(1) Concourse and Parking Garages
10,810	-	-	20,718,894	20,718,894	Convention Center Complex
40,465	15,022	715,741	1,166,857	6,980,036	Fire/Emergency Medical Services Transport Program
333,086	16,272	30,378	1,339,027	2,304,582	Energy Conservation Program
1,736	1,679,202	-	5,489,127	5,489,127	Environmental Growth 1/3
-	-	-	9,331,482	9,331,482	Environmental Growth 2/3
91,315	7,982	2,776	1,082,967	2,693,862	Facilities Financing
-	-	-	1,657,420	1,657,420	Fire and Lifeguard Facilities
-	-	-	24,403,398	24,403,398	Gas Tax
111	910	-	57,175	227,382	Los Penasquitos Canyon Preserve
-	-	-	2,466,802	2,466,802	Mission Bay Improvement
-	-	-	4,289,198	4,339,198	New Convention Facility
936,192	219,899	3,399,191	6,934,481	15,453,295	Office of the CIO
2,937	11,988	-	17,587,044	17,668,954	PETCO Park
-	240	-	6,974,250	6,974,250	Police Decentralization
3,000	-	-	30,000	30,000	Public Art
96,566	1,713,508	177,520	15,635,589	18,743,462	QUALCOMM Stadium
-	-	-	2,466,803	2,466,803	Regional Park Improvements
-	1,695	-	1,468,706	1,468,706	Seized & Forfeited Assets
24,535	2,159	-	324,805	935,967	Solid Waste Local Enforcement Agency
315,811	8,457	1,800	86,796,290	87,860,147	Special Promotional Program
-	-	-	6,046,746	6,046,746	Storm Drain
-	-	-	40,231,973	40,231,973	TransNet
-	-	-	4,108,096	4,108,096	Trolley Extension Reserve
67,934	4,054	36,206	60,554,512	61,147,345	Undergrounding Utility District
-	-	20,000	1,200,000	1,200,000	Unlicensed Driver Vehicle Impound
\$ 2,058,111	\$ 3,784,248	\$ 4,419,170	\$ 337,470,163	\$ 363,354,939	TOTAL
					Enterprise Funds
\$ 84,233	\$ 220,117	\$ 17,859	\$ 4,008,249	\$ 5,593,742	Airports
3,047,825	826,229	397,143	12,679,529	48,593,514	Development Services
235,964	1,158,197	392,650	7,209,559	13,815,931	Golf Course
615,948	91,514	181,628	11,583,547	22,982,094	Recycling
1,419,912	1,756,771	245,346	26,273,085	39,713,536	Refuse Disposal
8,619,440	10,431,508	856,957	432,182,817	500,380,779	Water
12,984,255	22,483,856	1,701,933	637,085,038	717,855,944	Sewer
\$ 27,007,577	\$ 36,968,192	\$ 3,793,516	\$ 1,131,021,824	\$ 1,348,935,540	TOTAL
					Capital Project Funds
\$ -	\$ -	\$ -	\$ 191,230,604	\$ 191,230,604	
					Internal Service Funds
\$ -	\$ -	\$ -	\$ 6,955,219	\$ 6,955,219	Balboa / Mission Bay Improvement
110,706	99,540	-	22,401,843	23,789,735	Central Stores
1,833,514	13,064	1,564,106	10,889,730	10,889,730	Enterprise Resource Planning (ERP)
557,302	16,043,255	36,769,485	66,442,013	87,504,705	(2) Fleet Services
429,833	99,536	-	2,782,038	4,559,008	Publishing Services
809,557	43,170	7,902	1,828,347	8,981,965	Risk Management Administration
\$ 3,740,912	\$ 16,298,565	\$ 38,341,493	\$ 111,299,190	\$ 142,680,362	TOTAL
					Other Service Funds
\$ 1,716,014	\$ 56,191	\$ 120,000	\$ 35,633,301	\$ 43,106,166	City Employees' Retirement System
-	-	-	434,600	434,600	Open Space Park Facilities
\$ 1,716,014	\$ 56,191	\$ 120,000	\$ 36,067,901	\$ 43,540,766	TOTAL
\$ 72,593,791	\$ 84,218,322	\$ 56,815,085	\$ 2,205,778,068	\$ 3,294,758,518	GROSS TOTAL COMBINED BUDGET EXPENDITURES
2.2%	2.6%	1.7%	66.9%	100.0%	Percent of Total

Financial Summary and Schedules

SCHEDULE VII MAINTENANCE ASSESSMENT DISTRICT EXPENDITURE SUMMARY

	Positions	Personnel Expense	Non-Personnel Expense	FY 2009 Proposed Budget
Adams Avenue MAD	0.00	\$ -	\$ 51,268	\$ 51,268
Assessment District Management	8.75	895,773	897,909	1,793,682
Bay Terraces - Honey Drive MAD	0.02	1,869	27,728	29,597
Bay Terraces - Parkside MAD	0.03	2,805	68,345	71,150
Bird Rock MAD	0.00	-	420,887	420,887
Black Mountain Ranch North MAD	0.00	-	521,550	521,550
Black Mtn Ranch South MAD	0.35	32,722	2,155,981	2,188,703
Calle Cristobal MAD	0.10	9,352	410,095	419,447
Camino Santa Fe MAD	0.15	14,025	681,576	695,601
Campus Point MAD	0.02	1,869	32,200	34,069
Carmel Mountain Ranch MAD	0.30	28,047	633,012	661,059
Carmel Valley MAD	1.45	135,565	2,782,128	2,917,693
Carmel Valley Nbhd #10 MAD	0.20	18,696	559,367	578,063
CED MAD Management	0.00	-	193,255	193,255
Central Commercial MAD	0.00	-	334,276	334,276
City Heights MAD	0.00	-	491,404	491,404
College Heights MAD	0.00	-	436,229	436,229
Coral Gate MAD	0.12	11,219	174,622	185,841
Coronado View MAD	0.03	2,805	44,087	46,892
Del Mar Terrace MAD	0.00	-	447,729	447,729
Downtown PBID	0.00	-	5,649,652	5,649,652
Eastgate Technology Park MAD	0.15	14,025	248,724	262,749
El Cajon Boulevard MAD	0.40	37,398	561,396	598,794
First SD River Imp Project MAD	0.30	28,047	347,574	375,621
Gateway Center East MAD	0.20	18,701	269,324	288,025
Hillcrest MAD	0.05	4,676	28,098	32,774
Kings Row MAD	0.03	2,805	12,534	15,339
La Jolla Village Drive MAD	0.18	16,830	85,083	101,913
Liberty Station/NTC MAD	0.00	-	263,421	263,421
Linda Vista Community MAD	0.25	23,372	265,658	289,030
Little Italy MAD	0.00	-	621,854	621,854
Mira Mesa MAD	0.80	74,794	1,544,763	1,619,557
Miramar Ranch North MAD	1.00	93,492	1,933,251	2,026,743
Mission Boulevard MAD	0.05	4,676	124,628	129,304
Newport Avenue MAD	0.00	-	52,204	52,204
North Park MAD	0.42	39,268	977,425	1,016,693
North Torrey Pines Road MAD	0.20	18,701	988,814	1,007,515
Ocean View Hills MAD	0.70	65,447	1,214,837	1,280,284
Otay International Center MAD	0.63	58,897	417,186	476,083
Pacific Highlands Ranch MAD	0.15	14,026	292,635	306,661
Park Village MAD	0.40	37,398	585,556	622,954
Penasquitos East MAD	0.50	46,747	476,438	523,185
Rancho Bernardo MAD	0.50	46,747	869,561	916,308
Rancho Encantada MAD	0.05	4,675	350,812	355,487
Remington Hills MAD	0.00	-	87,876	87,876
Robinhood Ridge MAD	0.14	13,088	170,589	183,677
Sabre Springs MAD	0.30	28,047	283,530	311,577
Scripps/Miramar Ranch MAD	1.00	93,492	1,130,592	1,224,084
Stonecrest Village MAD	0.60	56,096	1,195,264	1,251,360
Street Light District #1 MAD	0.00	-	712,312	712,312
Talmadge MAD	0.08	7,481	433,072	440,553
Tierrasanta MAD	1.00	93,492	1,913,073	2,006,565
Torrey Highlands MAD	1.00	93,495	1,393,313	1,486,808
Torrey Hills MAD	1.00	93,492	2,334,175	2,427,667
University Heights MAD	0.05	4,676	69,681	74,357
Washington Street MAD	0.05	4,676	146,930	151,606
Webster-Federal Boulevard MAD	0.05	\$ 4,676	\$ 82,676	\$ 87,352
TOTAL	23.75	\$ 2,298,180	\$ 39,498,159	\$ 41,796,339